

# State of Rhode Island - Division of Taxation

## Sales and Use Tax

### Regulation SU 8707-13

#### ~~Sales Tax Exemption~~—Clothing Exemption and Footwear

The Rhode Island sales and use tax law provides an exemption for clothing including footwear intended to be worn or carried on or about the human body. ~~Such exemption includes wearing materials or any cloth made of natural or synthetic fibers and used for clothing purposes.~~

The exemption does not include special clothing or footwear primarily designed for athletic activity or protective use and which is not normally worn except when so used.

#### CLOTHING AND FOOTWEAR DEFINED

“Clothing” means all human wearing apparel suitable for general use. The following list contains examples and is not intended to be an all-inclusive list.

~~For the purpose of this bulletin clothing and footwear mean all inner and outer wear, footwear, headwear, gloves and mittens, neckwear and hosiery, customarily worn on the human body and shall include baby receiving blankets and buntings, diapers and diaper inserts and baby pants.~~

#### ~~SPECIFIC ARTICLES OF CLOTHING AND FOOTWEAR EXEMPT~~

~~The following articles of clothing and footwear are examples of those deemed exempt from the sales and use tax.~~

#### NONTAXABLE

~~Aprons, household~~

~~Baseball caps, fishing caps and golf caps~~

Bathing suits, capes and coats  
Bathing shoes  
Belts and suspenders  
Bibs  
Bridal apparel  
Buttons and zippers  
Camp clothes  
Choir and altar boy clothing  
Coats and wraps for evening wear; coats and wraps for daytime wear  
Children's novelty costumes  
Costumes for adults (Santa Claus, etc.)  
Diaper, diaper inserts (disposable or other)  
Dress shields and skirt shields  
Dresses—evening gowns and dresses, regular or short, baretop or straps, cocktail dresses,  
party dresses and skirts for formal wear  
Earmuffs  
Fur coats, stoles and fur trimming  
Garters and garter belts  
Girdles, bras and corsets  
Gloves, dress or casual  
Golf jackets and windbreakers  
Gym uniforms  
Hairbows  
Handkerchiefs  
Head scarves  
Headwear and millinery, all types  
Hosiery and peds, including support hosiery  
Leotards and tights  
Men's formal wear  
Neckwear  
Overshoes and rubbers  
Rainwear  
Receiving blankets  
Scarves  
Scout uniforms  
Shirts and underwear  
Shoe laces  
Shoes and sneakers  
Shoe inserts  
Ski hats  
Ski pants  
Slippers  
Suits, slacks and jackets  
Tennis dresses  
Tennis shorts  
Uniforms (work, nurse, waitress, military, postal, police and fire)

Veils

Work clothes

**“Clothing” shall include:**

1. Aprons, household and shop;
2. Athletic supporters;
3. Baby receiving blankets;
4. Bathing suits and caps;
5. Beach capes and coats;
6. Belts and suspenders;
7. Boots;
8. Coats and jackets;
9. Costumes;
10. Diapers, children and adult, including disposable diapers;
11. Ear muffs;
12. Footlets;
13. Formal wear;
14. Garters and garter belts;
15. Girdles;
16. Gloves and mittens for general use;
17. Hats and caps;
18. Hosiery;
19. Insoles for shoes;
20. Lab coats;
21. Neckties;
22. Overshoes;
23. Pantyhose;
24. Rainwear;
25. Rubber pants;
26. Sandals;
27. Scarves;
28. Shoes and shoe laces;
29. Slippers;
30. Sneakers;
31. Socks and stockings;
32. Steel toed shoes;
33. Underwear;
34. Uniforms, athletic and non-athletic; and
35. Wedding apparel.

## **TAXABLE**

**“Clothing” shall not include:**

1. Belt buckles sold separately;
2. Costume masks sold separately;
3. Patches and emblems sold separately;

4. Sewing equipment and supplies including, but not limited to, knitting needles, patterns, pins, scissors, sewing machines, sewing needles, tape measures, and thimbles; and
5. Sewing materials that become part of “clothing” including, but not limited to, buttons, fabric, lace, thread, yarn, and zippers.

**"Clothing accessories or equipment"** means incidental items worn on the person or in conjunction with “clothing. The following list contains examples and is not intended to be an all-inclusive list.

### **TAXABLE**

**“Clothing accessories or equipment” shall include:**

- A. Briefcases;
- B. Cosmetics;
- C. Hair notions, including, but not limited to, barrettes, hair bows, and hair nets;
- D. Handbags;
- E. Handkerchiefs;
- F. Jewelry;
- G. Sun glasses, non-prescription;
- H. Umbrellas;
- I. Wallets;
- J. Watches; and
- K. Wigs and hair pieces.

**"Protective equipment"** means items for human wear and designed as protection of the wearer against injury or disease or as protections against damage or injury of other persons or property but not suitable for general use. The following list contains examples and is not intended to be an all-inclusive list.

### **TAXABLE**

**“Protective equipment” shall include:**

- A. Breathing masks;
- B. Clean room apparel and equipment;
- C. Ear and hearing protectors;
- D. Face shields;
- E. Hard hats;
- F. Helmets;
- G. Paint or dust respirators;
- H. Protective gloves;
- I. Safety glasses and goggles;
- J. Safety belts;
- K. Tool belts; and

L. Welders gloves and masks.

"Sport or recreational equipment" means items designed for human use and worn in conjunction with an athletic or recreational activity that are not suitable for general use. The following list contains examples and is not intended to be an all-inclusive list.

### **TAXABLE**

"Sport or recreational equipment" shall include:

- A. Ballet and tap shoes;
- B. Cleated or spiked athletic shoes;
- C. Gloves, including, but not limited to, baseball, bowling, boxing, hockey, and golf;
- D. Goggles;
- E. Hand and elbow guards;
- F. Life preservers and vests;
- G. Mouth guards;
- H. Roller and ice skates;
- I. Shin guards;
- J. Shoulder pads;
- K. Ski boots;
- L. Waders; and
- M. Wetsuits and fins.

### **ATHLETIC GOODS AND EQUIPMENT**

~~(a) Athletic equipment normally worn only in conjunction with the particular activity for which it is designed is subject to the sales tax. This includes, but is not limited to:~~

### **TAXABLE**

~~Baseball and hockey gloves  
Bowling shoes  
Equipment and supplies for baseball, football, hockey, basketball and other sports  
Fishing boots (waders)  
Golf shoes and golf gloves  
Helmets (sports)  
Protective masks  
Riding breeches  
Skin guards and padding  
Ski boots and riding boots  
Skin diving suits  
Track shoes and cleats~~

(b) Articles which may be worn for general use not exclusively connected with a sporting activity are exempt. These include, but are not limited to:

## NONTAXABLE

Athletic supporters  
Children's baseball uniforms  
Children's football uniforms  
Girls' and boys' gym suits  
Hooded shirts  
Knitted caps or hats  
Overshoes, coats, mittens, parkas, and trousers sometimes sold in the trade as hunting, skating and skiing apparel, but suitable for general outdoor wear and commonly worn other than in a particular sport  
Pullovers, turtle neck and other sweaters  
Riding shirts, jackets and shoes

## PROTECTIVE CLOTHING AND EQUIPMENT

Protective clothing and equipment not normally worn except when so used is taxable. This includes but is not limited to:

## TAXABLE

Paint or dust respirators and incidental supplies  
Protective aprons  
Protective gloves  
Safety goggles  
Safety harness (such as poleclimbing equipment)  
Safety helmets  
Safety shoes (not adaptable to streetwear)  
Welders mask

## ACCESSORIES TAXABLE

Accessories and similar items are not considered clothing and footwear, and are taxable. These include, but are not limited to:

## TAXABLE

Hairclips  
Hairnets and barrettes  
Handbags

~~Jeweled tiaras~~  
~~Jewelry~~  
~~Leather goods except leather wearing apparel~~  
~~Luggage~~  
~~Patterns~~  
~~Umbrellas~~  
~~Wallets~~  
~~Watches~~  
~~Wigs, toupees and chignons~~

~~R. GARY CLARK~~DAVID M. SULLIVAN

TAX ADMINISTRATOR

~~DATE: May 1, 1987~~

EFFECTIVE DATE: January 1, 2007

THIS REGULATION AMENDS AND SUPERCEDES REGULATION SU 87-13  
PROMULGATED MAY 1, 1987

**REGULATION SU 07-13**  
**Clothing Exemption**

**EXPLANATION OF REGULATORY CHANGES**

Legislation conforming Rhode Island Sales & Use Tax Law to the provisions of the Streamlined Sales & Use Tax Agreement (SSUTA) was signed June 30, 2006 and becomes effective January 1, 2007. This conforming legislation adopts the agreement's administration of exemptions.

**MAJOR CHANGES**

**The following items were considered clothing and are no longer considered clothing and are subject to tax:**

Sewing materials – buttons, fabric, lace, thread, yarn, and zippers

Wearing materials or any cloth made up of natural or synthetic fibers used for clothing purposes.

Hair bows

Handkerchiefs

**The following items were not considered clothing but are now considered clothing and therefore not subject to tax:**

Aprons – shop

Lab coats